

# RETAIL SALES TAX ACT / TOBACCO TAX ACT / FUEL TAX ACT HEALTH AND POST SECONDARY EDUCATION TAX LEVY ACT (HE LEVY) Application for Registration / Dealer's Licence

Application under these Acts can be made using this single application form.

Instructions for completion are on Page 3. Please type or print your answers clearly.

<b>Part A – Business Information</b>													
<b>A1. Business Type – Select <u>only one</u> of the following:</b>													
<input type="checkbox"/> <b>Sole Proprietorship</b> Print the name of the owner in the Legal Name field in A4 below													
<input type="checkbox"/> <b>Partnership</b> Number of Partners: <input style="width: 50px;" type="text"/> Include each partner's name as part of the Legal Name in A4 below.													
<input type="checkbox"/> <b>Corporation</b> <input type="checkbox"/> <b>Crown Corporation</b> <input type="checkbox"/> <b>Education/Health/Community Organization</b> <input type="checkbox"/> <b>Non-Profit</b>													
<input type="checkbox"/> <b>Trust</b> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span>Trustee's First Name / Last Name (     )</span> <span>Telephone No. (     )</span> </div>													
<b>A2. Joint Venture</b> – Is your business carried on as a Joint Venture? <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes', use the Joint Venture Operator's Business Type in A1 above, and its BN and Legal Name in A3 and A4 below.													
<b>A3. Provide the First 9-Digits of Your Business Number (BN)</b> <div style="display: flex; align-items: center; margin-top: 5px;"> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; margin-right: 5px;"></div> </div> Refer to the 'Instructions for Completion' if you are unsure if you have a BN. If you do not have a BN we will obtain one for you.													
<b>A4. Business Identification</b>													
Legal Name													
Operating Name ("Doing Business As" or "Operating As")													
Location Address (This <b>must</b> be a physical address, not a post office box.)											Postal Code		
Mailing Address (If different from the Location Address)											Postal Code		
<b>Contact Person</b> Identify the <b>principal</b> contact person (an owner/authorized employee or representative) for your Manitoba tax accounts.													
First/Last Name			Title		Telephone No. (     )		Fax No. (     )		E-Mail Address				
<b>Alternative Contact</b> (Complete if you require a contact person other than the principal contact for different Acts):													
Contact Name			Title		Telephone No. (     )		Retail Sales Tax		Tobacco		Fuel		
							<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		
							<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		
<b>Part B – New Account Registration / Licence Information</b>													
<b>B1. Are you currently registered for any of the following: retail sales tax, tobacco, fuel, HE Levy?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No													
If 'Yes', provide your Manitoba Finance, Taxation Division registration / licence number(s):		Retail Sales Tax			Tobacco			Fuel			HE Levy		
<b>B2. Indicate your Manitoba start date and the NEW registration / NEW licence types you are applying for:</b>													
Manitoba Start Date (For retail sales tax registrations, provide the date that you began collecting the sales tax.):													
Retail Sales Tax			Tobacco			Fuel			HE Levy				
<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>				
<b>B3. Will your Manitoba business be open only on a seasonal basis?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No If 'Yes', check the months open:													
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	

a) Type of business:    ☐ Manufacturer    ☐ Construction    ☐ Wholesale    ☐ Retail Goods    ☐ Retail Service    ☐ Business Services

b) Specify the primary products or services that make up the nature of your business:

Product or Service	Estimated Percentage (%) of Revenues
1.	%
2.	%

c) Did you purchase an existing business?    ☐ Yes    ☐ No    If 'Yes', did you purchase:    i) ☐ Assets    or    ii) ☐ Shares

Name of seller: \_\_\_\_\_ Closing date of sale: \_\_\_\_\_

d) Estimate your average monthly sales tax remittance:    ☐ \$5,000 or more    ☐ \$500 to \$4,999    ☐ Less than \$500

Will you purchase goods from outside Manitoba for your own consumption or use in Manitoba?    ☐ Yes    ☐ No

If 'Yes', amount per month \$\_\_\_\_\_.

a) ☐ Liquor      b) ☐ Vehicles      Dealer Permit #: \_\_\_\_\_

c) ☐ Tobacco      If you intend to sell Tobacco check **all** of the following that apply:  
☐ Retailer      ☐ Wholesaler      ☐ Manufacturer

d) ☐ Fuel      If you intend to sell fuel check **all** of the following that apply:  
☐ Importer    ☐ Dye Injector    ☐ Marked Fuel for Resale    ☐ Manufacturer/Refiner    ☐ Bulk Plant    ☐ Key/Cardlock    ☐ Exporter

e) Provide your tobacco, and/or fuel supplier(s) name and address, and the type of product(s) being supplied. Attach a listing if more space is required.

Supplier Name	Supplier Address	Product(s)

f) How many locations will you operate from? <input type="text"/>		Provide the physical address of all <b>new</b> business locations. Attach a listing if more space is required.				
Location	Operating Name	Location's Physical Address	Postal Code	Retail Sales Tax	Tobacco	Fuel
1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>B6. Will your business have an annual <u>Manitoba</u> payroll exceeding \$1,500,000?</b> If 'Yes', provide your estimated <b>Manitoba</b> annual payroll:	<input type="checkbox"/> Yes <input type="checkbox"/> No \$ _____
<b>B7. Will your business be part of an associated group of employers that has a combined annual <u>Manitoba</u> payroll exceeding \$1,500,000?</b> If 'Yes', provide the associated group's total estimated <b>Manitoba</b> annual payroll:	<input type="checkbox"/> Yes <input type="checkbox"/> No \$ _____

[illegible]

<p>On behalf of the above named business, I hereby apply for registration or licencing under the appropriate Act(s) and certify that I am an owner or an authorized employee or representative of the business and the information provided in this application is true and correct. I also certify that the business understands and will abide by the provisions of each Act(s) under which application is hereby being made.</p>			
Owner/Authorized Employee or Representative's Signature	Print Name	Title	Date

**RETAIL SALES TAX ACT / TOBACCO TAX ACT / FUEL TAX ACT  
HEALTH AND POST SECONDARY EDUCATION TAX LEVY ACT (HE LEVY)**

**Application for Registration / Dealer's Licence**

**INSTRUCTIONS FOR COMPLETION**

**Application under these Acts can be made using this single application form.**

INCOMPLETE INFORMATION WILL DELAY THE PROCESSING OF YOUR APPLICATION.  
ANY FALSE OR MISLEADING INFORMATION WILL RESULT IN YOUR APPLICATION BEING DENIED.

Please forward your application to:

MANITOBA FINANCE, TAXATION DIVISION

101 – 401 YORK AVENUE, WINNIPEG, MANITOBA R3C 0P8 Fax: (204) 948-3958

Retain a copy of the application for your records. After its approval, your registration/licence information will be mailed to you.

**PLEASE CONTACT US IF YOU HAVE QUESTIONS OR NEED ASSISTANCE IN COMPLETING THIS APPLICATION**

**Winnipeg** .....(204) 945-5603

**or, Manitoba Toll Free** ..... 1-800-782-0318

**E-mail**.....[MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)

**Web Site**..... [www.gov.mb.ca/finance/taxation](http://www.gov.mb.ca/finance/taxation)

**Part A – Business Information**

**A1. – Business Type**

- Sole Proprietorship .... A business with one owner who is an individual. For example, Joseph L. Smith is the sole proprietor of a service station business that he owns.
- Partnership ..... A business with two or more owners operating under a partnership agreement. The owners - or partners - may be any combination of individuals, corporations, or other partnerships.
- Corporation ..... A business incorporated under *The Corporations Act* of Manitoba, or other government authority.
- Crown Corporation..... A government-owned corporation, including federal, provincial and municipally owned corporations.
- Education/Health/Community Organization ..... Select this business type for universities, community colleges, schools, school divisions, hospitals and health authorities and First Nations (but not Band-owned corporations).
- Non-Profit ..... Includes charities, religious bodies, public service groups and other not for profit organizations.
- Trust ..... A business operated as a trust.

**A2. – Joint Venture –** If your business is carried on as a Joint Venture, use the Joint Venture Operator's Business Type in A1, and BN and Legal Name in A3 and A4 respectively.

**A3. – Provide The First 9-Digits Of Your Business Number (BN)**

You will have a BN: if your business is a registered corporation; if you have any of the following Canada Revenue Agency or Canada Border Services Agency accounts: GST, payroll deductions, corporate income tax and/or importing/exporting taxes; if you have an account for Manitoba retail sales tax, HE Levy or corporation capital tax; if your business is a registered charity or operates a taxi or limousine service. If you have a BN but do not know the number please contact us. If you do not have a BN we will obtain one for you. Joint Ventures must enter the Joint Venture Operator's BN.

**A4. – Business Identification**

- Legal Name ..... Sole Proprietorship: the legal name of the individual person,  
Corporation: the full name as given on the company's incorporation documents (no abbreviations),  
Partnership: include each partner's (individual or corporation) legal name,  
Joint Venture: the Joint Venture Operator's (the predominant venturer) legal name.
- Operating Name ..... The name of the business as it is generally known by its customers, if different from the Legal Name. Examples: The West Corporation Limited may carry on business as 'West's Store', which is the operating name; 'Smith's Store' may be the operating name of Joseph L. Smith (a sole proprietorship).
- Location Address..... The complete address for the main location at which the business is carried on. **This must be a physical address, not a post office box**, but include the relevant postal code.
- Mailing Address ..... The address that returns and information are to be mailed to, if different than the Location Address.
- Contact Person..... The principal contact person for your business; must be either an owner of the business or an authorized employee/authorized representative of the business.
- Alternative Contact..... Complete this section if you wish to have a separate contact person for each relevant Act.

**Part B – New Account Registration / Licence Information**

In this Part, 'Manitoba Start Date' and B2 to B7 refer to the **new** business (or **new** line of business) if you are currently registered / licenced.

**B1. to B3.**

**For Retail Sales Tax registrations, provide the date you began collecting the sales tax.**

**B4.**

Your estimated average monthly sales tax remittance is your average monthly taxable sales, multiplied by 7%. Please see Bulletin No. 030 – *Summary of Taxable & Exempt Goods and Services* for more information on taxable sales.

**B5.**

Self-explanatory.

**B6.**

Manitoba payroll refers to remuneration paid to employees that report to or are paid through a Manitoba permanent establishment, including salary, wages, commission, employee benefits, stock options etc.

**B7.**

An associated group of employers is two or more corporations associated under section 256 of the *Income Tax Act (Canada)*, and certain corporate partnerships. For more information, please refer to Bulletin HE003 Associated Corporations or contact the Taxation Division as listed above.

**Authority To Collect Information / Confidentiality of Information**

Authority to collect this information and its confidentiality is provided for under the above Acts and *The Tax Administration and Miscellaneous Taxes Act*.